

UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF PUERTO RICO

In re:

THE FINANCIAL OVERSIGHT AND  
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, *et*  
*al.*,

Debtors.<sup>1</sup>

PROMESA  
Title III

No. 17 BK 3283-LTS  
(Jointly Administered)

**RESPONSES AND OBJECTIONS OF THE FINANCIAL OVERSIGHT AND  
MANAGEMENT BOARD FOR PUERTO RICO, AS SOLE TITLE III  
REPRESENTATIVE OF THE DEBTORS, TO REQUESTS FOR PRODUCTION OF  
INDIVIDUAL BONDHOLDER (PETER C. HEIN) - SET 1**

<sup>1</sup> The Debtors in these Title III cases, along with each Debtor's respective Title III case number listed as a bankruptcy case number due to software limitations and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17-BK- 3283 (LTS)) (Last Four Digits of Federal Tax ID: 3481), (ii) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17-BK-3566 (LTS)) (Last Four Digits of Federal Tax ID: 9686), (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17-BK-3567 (LTS)) (Last Four Digits of Federal Tax ID: 3808), (iv) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17-BK-3284 (LTS)) (Last Four Digits of Federal Tax ID: 8474); (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17-BK-4780) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority ("PBA") (Bankruptcy Case No. 19-BK-5523 (LTS)) (Last Four Digits of Federal Tax ID: 3801). (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

**RESPONSE TO REQUEST NO. 8:**

The Commonwealth objects to this Request on the grounds that it does not seek information proportional or relevant to the analysis of the confirmability of the Plan. The Commonwealth also objects to this Request to the extent it seeks documents outside of the Commonwealth's possession, custody or control. In addition, the Commonwealth objects to this Request to the extent that it seeks information that may be protected by the attorney-client privilege, the attorney work product doctrine, the deliberative process privilege, or any other applicable privileges, doctrines, or immunities protecting information from disclosure.

Subject to the General Objections identified in paragraphs 1, 2, 3, 4, 5, 6, 8, 10, 13, and 15, and the specific objections above, the Commonwealth directs Mr. Hein to the official statements that accompanied the bond issuances, which are available in the "Bond Offering Statements" folder in the Plan Depository. Further subject to the General Objections identified in paragraphs 1, 2, 3, 4, 5, 6, 8, 10, 13, and 15, and the specific objections above, the Commonwealth will conduct a reasonable search to locate readily accessible responsive, non-privileged documents, if any, in those files in which it reasonably expects to find such documents.

**REQUEST NO. 9:**

Produce all Communications sent to, or received from, the IRS by or on behalf of FOMB, FAFAA, Commonwealth, or any other representative, agency or instrumentality of Commonwealth, relating to the tax treatment, or potential tax treatment, of (i) New GO Bonds and/or (ii) CVIs, including any applications (formal or informal) for rulings or determinations, including rulings or determinations of tax exempt status.

**RESPONSE TO REQUEST NO. 9:**

The Commonwealth objects to this Request on the grounds that it does not seek information proportional or relevant to the analysis of the confirmability of the Plan. The Commonwealth further objects to this Request because discovery of "all Communications" is overly broad, unduly burdensome, and beyond the scope of legitimate or necessary discovery in connection with the

analysis of the confirmability of the Plan. The Commonwealth also objects to this Request to the extent it seeks documents outside of the Commonwealth's possession, custody or control. In addition, the Commonwealth objects to this Request on the grounds that it seeks information that is protected by the attorney-client privilege, the attorney work product doctrine, the deliberative process privilege, or any other applicable privileges, doctrines, or immunities protecting information from disclosure.

In light of the General Objections identified in paragraphs 1, 2, 3, 4, 5, 6, 8, 10, 14, and 15, and the specific objections above, the Commonwealth will not produce documents responsive to this Request.

**REQUEST NO. 10:**

Produce reports, studies, calculations and analyses, and drafts thereof, including spread sheets or other compilations of the underlying data, comparing Puerto Rico's revenues from consumption taxes and/or income taxes to revenues in other jurisdictions, including but not limited to any reports or analyses similar in form or content to Tables 1 and/or 2 on pages 6 and 7 in the Commonwealth of Puerto Rico Tax Reform Assessment Project, Executive Summary Oct. 31, 2014 (available on the Internet; type in "KPMG Commonwealth of Puerto Rico Tax Reform Assessment Project" [http://www.hacienda.gobierno.pr/sites/default/files/unified\\_tax\\_code\\_of\\_pr\\_executive\\_summary\\_0.pdf](http://www.hacienda.gobierno.pr/sites/default/files/unified_tax_code_of_pr_executive_summary_0.pdf)). (Since this document is available from a Puerto Rico government website, it is not being attached, but will be provided upon request if FOMB, Commonwealth and FAFAA are not able to access it on Hacienda's website).

**RESPONSE TO REQUEST NO. 10:**

The Commonwealth objects to this Request on the grounds that it does not seek information proportional or relevant to the analysis of the confirmability of the Plan. The Commonwealth further objects to this Request because discovery of "reports, studies, calculations and analyses, and drafts thereof" is overly broad, unduly burdensome, and beyond the scope of legitimate or necessary discovery in connection with the analysis of the confirmability of the Plan. The Commonwealth also objects to this Request to the extent it seeks documents outside of the Commonwealth's possession, custody or control. The Commonwealth also objects to this Request

**RESPONSE TO REQUEST NO. 24:**

The Commonwealth objects to this Request on the grounds that it does not seek information proportional or relevant to the analysis of the confirmability of the Plan.

Subject to the General Objections identified in paragraphs 1, 2, 3, 4, 5, 6, 8, 10, 13, and 15, and the specific objections above, the Commonwealth directs Mr. Hein to AAFAF's responses and objections to this Request.

**REQUEST NO. 25:**

Produce attendance reports for the following months (which do not appear to be available on the AAFAF website, <https://www.aafaf.pr.gov/financial-documents/attendance-report/>): November 2020 through July 2021.

**RESPONSE TO REQUEST NO. 25:**

The Commonwealth objects to this Request on the grounds that it does not seek information proportional or relevant to the analysis of the confirmability of the Plan.

Subject to the General Objections identified in paragraphs 1, 2, 3, 4, 5, 6, 8, 10, 13, and 15, and the specific objections above, the Commonwealth directs Mr. Hein to AAFAF's responses and objections to this Request.

**REQUEST NO. 26:**

Produce any reports, studies, calculations or analyses of attendance data, and drafts thereof, including data concerning the percent of employees (i) who are active, (ii) working, (iii) on sick leave, (iv) on vacation leave, (v) on holiday, (vi) on maternity leave, (vii) on other leave, (viii) for which attendance has not been confirmed, or (ix) absent without authorization, for periods during fiscal 2017 through 2021, including analyses or compilations of information from weekly or monthly attendance reports or discussions of such matters in Communications.

**RESPONSE TO REQUEST NO. 26:**

The Commonwealth objects to this Request on the grounds that it does not seek information proportional or relevant to the analysis of the confirmability of the Plan. The Commonwealth objects to this Request because discovery of "any reports, studies, calculations or analyses, and

Dated: August 27, 2021  
San Juan, Puerto Rico

Respectfully submitted,  
/s/ Brian S. Rosen

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